

**UNITED STATES TAX COURT**  
WASHINGTON, DC 20217

KIMBERLY J. GAFFORD,	)	<b>DL</b>
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 19207-13 L
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.		

**ORDER**

If either of petitioner's affidavits, both filed October 29, 2013, were construed as a motion to compel some form of discovery, the motion would be denied. But neither is, so respondent's Motion for Protective Order, filed November 27, 2013, and presently before us, is, at this point, unnecessary. Respondent is free to construe the affidavits in the manner he sees fit, and further may choose to respond to, or ignore the demands, if any, made in those documents. If petitioner is unsatisfied with respondent's response or respondent's failure to respond, he should consult the Tax Court Rules of Practice and Procedure, which are available on the Internet, and proceed accordingly.

Premises considered, it is

ORDERED that respondent's motion is moot.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

Dated: Washington, D.C.  
December 23, 2013

**SERVED Dec 26 2013**